

ACT No. 1397

THE TOWNSHIP GOVERNMENT ACT

ENACTED SEPTEMBER 14, 1905

PUBLISHED BY AUTHORITY OF THE
PHILIPPINE COMMISSION

MANILA
BUREAU OF PUBLIC PRINTING
1905

Philippine Islands. Laws, statutes, etc.

THE TOWNSHIP GOV- ERNMENT ACT

MP 12-13-40

THE TOWNSHIP GOVERNMENT ACT.¹

[No. 1397.]

AN ACT PROVIDING FOR THE ESTABLISHMENT OF LOCAL CIVIL GOVERNMENTS IN THE TOWNSHIPS IN THE PROVINCES OF NUEVA VIZCAYA, LEPANTO-BONTOC, MINDORO, PALAWAN, ILOCOS SUR, AND BENGUET, AND IN OTHER SETTLEMENTS OF NON-CHRISTIAN TRIBES IN THE PHILIPPINE ISLANDS NOT INCLUDED WITHIN THE LIMITS OF THE MORO PROVINCE, AND REPEALING ACTS NUMBERED FORTY-EIGHT, THREE HUNDRED AND EIGHTY-SEVEN, FOUR HUNDRED AND ELEVEN, FOUR HUNDRED AND FORTY-FIVE, FIVE HUNDRED AND FORTY-SEVEN, FIVE HUNDRED AND FORTY-EIGHT, FIVE HUNDRED AND FORTY-NINE, FIVE HUNDRED AND FIFTY, FIVE HUNDRED AND SEVENTY-NINE, SEVEN HUNDRED AND FIFTY-THREE, EIGHT HUNDRED AND FIFTY-FIVE, ELEVEN HUNDRED AND FORTY-FIVE, TWELVE HUNDRED AND SIXTY-EIGHT, AND SECTIONS ONE TO FOUR, INCLUSIVE, OF ACT NUMBERED ELEVEN HUNDRED AND THIRTEEN.

Repealing 48, 387, 411, 445, 547, 548, 549, 550, 579, 753, 855, 1113, s. 1-4, 1145, 1268, and all other Acts or parts of Acts in conflict with this Act.

By authority of the United States, be it enacted by the Philippine Commission, that: The Township Government Act.

CHAPTER I.

GENERAL PROVISIONS.

General provisions.

SECTION 1. (a) All townships in the Provinces of Nueva Vizcaya, Lepanto-Bontoc, Mindoro, and Palawan, and in the sub-province of Abra, Province of Ilocos Sur, which have heretofore been organized under the provisions of sections one to sixty-seven, inclusive, of Act Numbered Three hundred and eighty-seven, entitled "An Act providing for the establishment of local civil governments in the townships and settlements of Nueva Vizcaya," and all townships in the Province of Benguet which have heretofore been organized under the provisions of Act Numbered Forty-eight, entitled "An Act providing for the establishment of local civil governments in the townships of the Province of Benguet," shall be recognized as municipal corporations and shall be known

Townships.

¹ Index, page 35.

Right to sue and contract. respectively by the names heretofore adopted. Under such names they may sue and be sued, contract and be contracted with, acquire and hold real and personal property for the general interests of the township, and exercise all the powers hereinafter conferred

Property and property rights. upon them. All property and property rights vested in any pueblo under its former organization shall continue to be vested in the same township after its incorporation under this Act.

Internal Revenue Law. (b) For the purposes of the Internal Revenue Act, Numbered Eleven hundred and eighty-nine, the townships referred to in paragraph (a) of this section, and all townships hereafter organized under the provisions of sections one to sixty of this Act, shall be considered municipalities.

Division into barrios. SEC. 2. Each of these townships shall be divided into barrios. For the purposes of the first election, the barrios as established under Spanish sovereignty shall be recognized; but when local civil government shall have been established in any township this gov-

Readjustment. ernment shall readjust the division of the township into barrios, definitely fixing the boundaries of these barrios, as hereinafter provided. The barrio of the township in which the "tribunal" was formerly situated shall be known as the chief barrio.

Chief barrio. SEC. 3. The government of each township established under this Act is hereby vested in a president, a vice-president, and a council, composed of one representative from each barrio of the township, who shall be designated "councilor."

Government, how vested. SEC. 4. There shall be in each township a secretary, a treasurer, and such other nonelective officers and employees as the council shall deem necessary and provide for and the provincial board shall authorize: *Provided*, That in townships where the provincial board may deem it necessary for purposes of economy, the board may, with the approval of the Secretary of the Interior, by resolution provide that the duties of township secretary and township treasurer shall be performed by one officer, who shall be known as the township secretary-treasurer and who shall be appointed in the manner hereinafter prescribed for the township treasurer.

Township officers. SEC. 5. The president and vice-president shall be chosen at large by the qualified electors of the township; the councilor of each barrio shall be chosen by the qualified electors of the barrio.

Consolidation of offices of secretary and treasurer. SEC. 6. The president, vice-president, and councilors shall be for two years from and after the first Monday in January next after their election and until their successors are duly chosen and qualified.

CHAPTER II.

Electors and elections.

QUALIFICATIONS OF ELECTORS—ELECTIONS.

Electors, who shall be. SEC. 6. The electors exercising the privilege of choosing elective officers shall be male persons eighteen or more years of age who

have had a legal residence in the township in which they exercise the right of suffrage for a period of six months immediately preceding the election, and who are not citizens or subjects of any foreign power: *Provided*, That officers, soldiers, sailors, or marines of the Army or Navy of the United States shall not be considered as having acquired legal residence within the meaning of this section by reason of their having been stationed in the township for the required six months.

Exceptions.

SEC. 7. Each elector shall, before voting, take and subscribe the following elector's oath, which shall be administered by a member of the board of election judges or by the township secretary. Electors' oaths shall be filed with the township secretary:

Elector's oath.

"ELECTOR'S OATH.

—form.

"I, _____, do solemnly swear (or affirm) that I am a male resident of the township of _____, in the Province of _____, and shall have resided therein for the period of six months next preceding the next township election; that at the date of said election I shall be eighteen or more years of age; that I am not a citizen or subject of any foreign power; that I recognize and accept the supreme authority of the United States of America and will maintain true faith and allegiance thereto; that I will obey the laws, legal orders, and decrees duly promulgated by its authority; and that I impose upon myself this obligation voluntarily and without mental reservation or purpose of evasion. So help me God. (In case of affirmation the words 'So help me God' should be stricken out.)

" _____
[Signature of elector.]

"Subscribed and sworn to (or affirmed) before me this _____ day of _____, 190....

" _____"
[Signature of officer administering oath.]

SEC. 8. The following persons shall be disqualified from voting: ^{Persons disqualified.}

(a) Any person who is delinquent in the payment of public ^{delinquent tax-} taxes. ^{payers.}

(b) Any person who has been deprived of the right to vote by ^{persons deprived} the sentence of a court of competent jurisdiction since August ^{of suffrage.} thirteenth, eighteen hundred and ninety-eight, unless and until acquitted upon appeal to a higher court or restored to all civil rights by amnesty or pardon.

(c) Any person who has taken and violated the oath of allegiance ^{—violators of oath.} to the United States.

(d) Any person who, after April ninth, nineteen hundred and ^{—persons in arms.} two, has been or shall be in arms in the Philippine Islands against

the authority or sovereignty of the United States, whether such person be an officer, soldier, or civilian.

—contributors to
unlawful opera-
tions.

(e) Any person who, after April ninth, nineteen hundred and two, has made or shall make contribution of money or other valuable thing in aid of any person or organization against the authority or sovereignty of the United States, or who shall demand or receive such contribution from others, or who shall make any contribution to any person or organization hostile to or in arms against the authority or sovereignty of the United States for the purpose of securing any protection, immunity, or benefit, and who has not received the benefit of the Amnesty Proclamation.

—persons aiding
enemies.

(f) Any person who, after April ninth, nineteen hundred and two, has given or in any manner whatsoever shall give aid and comfort to any person or organization in the Philippine Islands in opposition to or in arms against the authority or sovereignty of the United States, and who has not received the benefit of the Amnesty Proclamation.

—insane.

(g) Insane or feeble-minded persons.

Election rules,
and judges.

SEC. 9. (a) The provincial board shall formulate rules for the holding of elections, and shall appoint for each township a board of five election judges to preside over the election and report its result.

Count of votes.

—certificates.

(b) Immediately after the close of the election the result of the voting shall be canvassed by the board of election judges, a certificate of the result of the election shall be prepared in duplicate and signed by the members of the board, and this certificate shall be a sufficient warrant for those elected to assume their offices unless objections are filed as follows: A duplicate containing the additional statement that a term of three days is granted in which any resident of the township can present to the board, or to the chairman thereof, in writing, such objections as he may deem just and legal against those declared elected, shall be prepared by the board and posted at the main entrance of the township building.

Duplicate with
objections to pro-
vincial board.

(c) On the day following the said term of three days a duplicate of the election certificate and the objections made, if any, shall be sent by the chairman of the board of judges to the provincial board.

Hearings.

Should the provincial board, upon investigation and after hearing of evidence, if necessary, find the election legal, they shall, within

Order to qualify.

seven days after the receipt of said documents, direct the newly elected officers to qualify and enter upon their duties on the day fixed

Special election.

by this Act; but if the provincial board determines that there has been an illegality committed in the election of any officer, or that any candidate returned is not eligible, they shall so declare in writing, with the reason therefor, and shall order a special election to fill the vacancy thus occasioned, and shall certify their finding

and order to the township secretary, who shall spread the same upon the records of the council. In determining the legality of the election the provincial board shall ignore irregularities or informalities which do not prevent the declared result from being the actual will of the electors. Irregularities and informalities.

SEC. 10. The provincial governor shall issue to each legally elected township officer a certificate of election. Certificates of election.

SEC. 11. Upon the election of a new president and vice-president an accounting shall be had between the incoming and the outgoing township officers, and every officer of the township shall deliver to his successor in office, who shall receipt for the same in duplicate, all books, records, accounts, moneys, and effects of every description in his possession belonging to the township or pertaining to his office, except township property in the custody of the township treasurer, which shall be turned over to the township treasurer for delivery to the incoming officials. One copy of the receipt shall be delivered to the retiring officer and the other copy shall be filed with the treasurer. Upon the refusal of the retiring officer to comply with this provision he shall be liable for all damages caused thereby and to such penalty as may be by law or ordinance prescribed. Upon the appointment of a new township treasurer all township property of every kind in the possession of the township treasurer shall be transferred to his successor under the supervision of the provincial treasurer. The incoming officials shall inform the provincial fiscal of any irregularities in the management of the township funds which they may discover. Incoming and outgoing officers' duties.
Failure to comply.
Transfer of township property.
Notice to fiscal of irregularities.

SEC. 12. A plurality of votes shall be sufficient to elect. In case of a tie vote, the candidates who have received the same number of votes shall draw lots for the office in question. The lots shall be prepared by the board of election judges, the drawing shall take place in their presence, and they shall certify to the fact of the drawing and to the result in the election returns. Plurality.
Tie vote.
Lots.

CHAPTER III.

OFFICERS—THEIR QUALIFICATIONS, DUTIES, AND COMPENSATION. Officers' qualifications, duties, and compensation.

SEC. 13. A president, vice-president, or councilor shall be a duly qualified elector of the province, and shall have a legal residence therein for one year prior to the election. President, vice-president, and councilor.

SEC. 14. A secretary shall be able to read, write, and speak intelligently a local dialect generally understood in the township, and the Spanish or English language. Secretary.

SEC. 15. In no case shall there be elected or appointed to a township office ecclesiastics; soldiers in active service; persons receiving salaries from provincial, departmental, or governmental funds; those who are delinquent in the payment of public taxes Ecclesiastics, soldiers, and others.

assessed after the passage of this Act; or contractors for public works within the province.

Oath of office.

—administration
of.

SEC. 16. (a) Every person elected or appointed to a township office under the provisions of this Act shall, before entering upon the duties thereof, take and subscribe before the president or secretary the following oath of office: *Provided*, That oaths of office shall be administered by members of boards of election judges to officers chosen at the first election:

—form.

“OATH OF OFFICE.

“I, _____, having been
_____ as _____ of the township
of _____, in the Province of _____,
do solemnly swear (or affirm) that I have the prescribed qualifica-
tions to hold office in said township; that I recognize and accept
the supreme authority of the United States of America and will
maintain true faith and allegiance thereto; that I will obey the
laws, legal orders, and decrees duly promulgated by its authority;
and that I impose upon myself this obligation voluntarily, without
mental reservation or purpose of evasion; and that I will well and
faithfully discharge the duties of the office upon which I am about
to enter. So help me God. (Last four words to be stricken out
in case of affirmation.)

“ _____

[Signature of officer.]

“Subscribed and sworn to (or affirmed) before me this _____
day of _____, 190....

“ _____ ”

[Signature of president or secretary.]

—filing.

(b) Such oaths shall be filed in the office of the secretary.

Bonds of town-
ship officers.

SEC. 17. Every township officer charged with the custody of public funds or property shall, before entering upon the duties of his office, execute a bond to the township with two or more sureties, the amount of which bond and the sufficiency of which sureties shall be approved by the president and by the provincial treasurer in writing indorsed thereon, and by the council by a recorded vote. A copy of the bond and the approval of the same shall be spread upon the minutes of the council. The bond shall be fixed at a penal sum of not less than half of the amount of the aggregate revenue which will probably come into the custody of such officer during the current year, and shall be conditioned for the faithful performance of the duties of the office and the payment as required by law of all moneys received by such officer for and in behalf of the township. The bond shall be filed in the office of the provincial treasurer, who shall carefully preserve the same. Should

—approval.

—record.

—amount and con-
ditions.

—filing.

—suits on, defense.

suit be brought on this bond, it shall be no defense to those

signing the bond that the above requirements for approval have not been complied with, if in fact, by virtue of such bond, the township officer had entered upon the discharge of his official duties.

The requirement that township treasurers shall be bonded may be waived by the provincial treasurer in any township where the township treasurer is the deputy of the provincial treasurer; but if the township treasurer is thus relieved by the provincial treasurer of the necessity of giving bond, the latter official shall be liable upon his own bond for the payment as required by law of all moneys received by such township treasurer for and in behalf of the township.

Waiver of bond requirement.

Treasurer's bond.

SEC. 18. (a) The president shall be the chief executive of the township.

President's powers and duties.

(b) He shall cause the ordinances of the township to be executed, and shall supervise the discharge of official duties of all subordinates.

Ordinances, and supervision.

(c) He shall examine and inspect the books, records, and papers of every officer or agent of the township.

Inspection of books, etc.

(d) He shall issue orders relating to the police or to public safety, and orders for the purpose of avoiding conflagrations, floods, and the effects of storms or other public calamities.

Police orders, etc.

(e) He shall draw warrants upon the treasurer for the legitimate payments authorized by the council.

Warrants.

(f) He shall assist the provincial treasurer and his deputies in the collection of taxes.

Assistance for treasurer.

(g) He shall be the presiding officer of a court consisting of himself and two councilors to be chosen as hereinafter provided in section thirty-six. The secretary shall be the recording officer of this court, which shall hear and adjudge alleged violations of public ordinances, upon complaint filed by the direction of the president or by a police officer or a private citizen; and, after due trial, in which the accused and his witnesses shall be heard, the president shall, upon conviction of the accused by a majority vote of the members of the court, impose such punishment, either by admonition or by fine or imprisonment, or both such fine and imprisonment, in his discretion, as is provided in subsection (q) of section twenty-nine. In case the person convicted is unable or unwilling to pay such fine he shall satisfy its amount by labor upon public works within the township at the rate per day to be fixed for each township by the provincial board, with the approval of the Secretary of the Interior first had: *Provided*, That females shall not be compelled to perform work unsuitable for their sex.

Township court.

Recording officer.

Jurisdiction of court.

Inability to pay fines imposed.

—females.

(h) This court shall have no jurisdiction in civil cases, except on the application of interested parties and upon their making an

Limitation on civil jurisdiction.

- agreement in writing to accept the award of the court, when it may hear and adjudge any case not involving property exceeding in value the sum of two hundred pesos, Philippine currency. The judgment shall be awarded by a majority vote of the members of the court and shall be recorded by the secretary, and shall be final.
- Judgments.**
- Compensation.** (i) The members of this court shall receive no compensation for their services.
- Crimes not within the special jurisdiction.** (j) Whenever it shall come to the knowledge of the president that a crime or misdemeanor not within the jurisdiction of the court provided for in subsection (g) of this section has been committed within the township, the president shall direct the arrest of the alleged offender, shall make a preliminary investigation into the facts, and, if the guilt of the prisoner shall appear probable, shall order the arresting officer to proceed immediately with the prisoner and the president's report of his investigation to the governor of the province.
- Arrest.**
- Preliminary investigation.**
- Prisoner to governor.**
- Fines.** (k) Fines shall be paid in Philippine currency to the treasurer of the township upon the order of the president, and the treasurer shall issue a receipt therefor, which shall be countersigned by the president, who shall, upon countersigning said receipt, record the payment of the fine in the docket prescribed in paragraph (l) of this section: *Provided*, That if the charge be against a township officer or employee for violating his official duty, the president shall have jurisdiction to suspend him, pending action on such violation by the council; and, if a fine is imposed against such officer, it may be collected by withholding the requisite amount from such salary as is or may thereafter become due to him.
- Township officers, charges, suspension.**
- fines.**
- Docket.** (l) The president shall keep a docket of the trials held by the court provided for in subsection (g), in which shall be recorded in a summary manner the name of the defendant, the charge against him, and the name of the prosecuting witness, the date of the arrest, the date of the trial, the presence of the defendant, and the nature of the judgment, together with the fines collected, if any, in accordance with the judgment.
- Recommendations to council.** (m) The president shall recommend to the council at any time such measures connected with the public health, cleanliness, or ornament of the township, or the improvement of its finances, as he shall deem expedient. He shall preside at all meetings of the council and shall sign its journal; but he shall not vote, except in case of a tie, when he shall give the casting vote. He shall approve and forward to the provincial board ordinances adopted by the council, unless he shall consider them prejudicial to the public welfare, in which case he shall veto them; but the council may pass an ordinance over the veto of the president by a two-thirds vote of
- Presiding officer.**
- Casting vote.**
- Ordinances, approval or veto.**
- passage over veto.**

all its members, in which case he shall forward it to the provincial board for action.

(n) He shall appoint, by and with the consent of the majority of all the members of the council, the township secretary and all nonelective officers and employees that may be provided for by law or by ordinance, with the exception of the township treasurer, and at any time, for cause, he may suspend any such officer or employee, thus appointed, for a period not exceeding ten days, which suspension may be continued for a longer period by the council; and, by and with the consent of a majority of all the members of the council, he may remove any such officer or employee: *Provided*, That the appointment and removal of the township secretary shall be subject to the approval of the provincial board.

Township appointments, general.

Suspensions.

Removals.

Approval by provincial board.

(o) The township treasurer shall be appointed by the provincial treasurer, subject to the approval of the provincial board, and may be removed from office by the board for cause. Each township treasurer shall render a monthly account of the vouchers covering all his transactions to the provincial treasurer, and shall submit to the Auditor for the Philippine Islands such reports as that officer may require of him. All township treasurers holding office at the time of the passage of this Act shall continue to discharge the duties of their respective offices until a new appointment has been made under its provisions.

Appointment of treasurer.

Treasurer's accounts.

Continuance in office.

(p) The president shall make all nominations at the first meeting of the council after his election, except for those offices in which a vacancy may occur during his term. In case the council shall reject any of the nominations made by him, then it shall be his duty at the next regular meeting of the council to submit the names of other persons for appointment. In case a vacancy occurs in any of the above-named offices during the term of office of the president, he shall submit a nomination to the council at the first regular meeting after the occurrence of the vacancy.

Nominations to council.

Vacancies in township offices.

(q) During the month of May of each year he shall prepare and make out in duplicate an annual report, in which he shall set forth the most important events which have occurred in the township during the current year. One copy of the report shall be filed in the office of the secretary and the other shall be submitted to the council and thereafter forwarded to the provincial governor on or before the fifteenth day of the following June.

Annual report.

-copies.

(r) He is authorized to use, as a symbol of office, a black cylindrical cane, with gold head, gilt ferrule, and silver cord and tassels.

Symbol of office.

SEC. 19. The vice-president shall:

Vice-president's powers and duties.

(a) Act as a substitute for the president in case of the absence

Act as president.

of the latter or his temporary inability to discharge the duties of his office.

Permanent vacancy in office of president.

(b) In case of a permanent vacancy in the office of president he shall fill the post for the unexpired portion of the term; and a new vice-president shall be elected by a majority vote of all the members of the council.

Ex officio member.

(c) He shall be an ex officio member of the council, with all the rights of any other member.

Symbol of office.

(d) He is authorized to use, as a symbol of office, a black cylindrical cane, with gold head, gilt ferrule, and black cord and tassels.

Secretary's powers and duties.

SEC. 20 (a) The secretary shall be the clerk of the council, whose meetings it shall be his duty to attend.

Journal.

(b) He shall keep a journal of the proceedings of the council and of all records and acts of the township.

Warrants.

(c) He shall countersign and certify to the correctness of all warrants ordered by the council to be drawn on the treasury of the township.

Office.

(d) He shall keep his office in the building where the council meets, or at some place convenient thereto, as the council shall direct.

Civil register, contents.

(e) He shall keep a civil register for the township and shall record therein all births, marriages, and deaths, with the respective dates. In case of marriages he shall further record the previous residences of the contracting parties, the name of the person solemnizing the marriage, and the names of the witnesses. In case of deaths the cause of death shall be recorded when known. Physicians and midwives residing within the limits of the township shall immediately forward to the secretary notification of every birth or death that occurs under his or her professional observation, together with the necessary information for making the proper entry in the

Physicians and midwives.

civil register. Every person resident within the limits of the township who is authorized by law to celebrate marriages shall immediately forward to the secretary notification of every marriage which he celebrates, together with the necessary data for properly

Persons celebrating marriages.

Entries in register free.

Failure to report marriages.

recording said marriage in the civil register. All entries in the register shall be made by the secretary free of charge, and any failure to forward the information hereby required to be forwarded by physicians, midwives, or persons authorized by law to perform marriages shall be punishable by a fine of not less than fifty nor more than one hundred pesos.

Certified copies of records.

—fees.

(f) He shall issue upon demand of any person a certified copy of any record within his control, and shall be authorized to charge and receive a fee which shall not exceed, for both the writing and certificate, ten centavos, Philippine currency, per one hundred

words. The records shall, during usual business hours, be open to inspection by all residents of the township and by all officers of the provincial, departmental, and general governments. Records public.

(g) He shall read all communications from the provincial governor to the president and the council at its next regular meeting after they are received, unless the matter treated of be urgent, in which case the president shall call a special meeting of the council at which the communication shall be read. Reading of governor's communications.
Special meetings.

(h) Upon request of the president he shall prepare at his dictation and for his signature any official communications which the president may desire to send, or any documents or reports which the president is required to furnish. Preparation of president's communications, etc.

(i) During the first week of every month he shall forward to the provincial governor true copies of all records made by him during the preceding month. Copies of records to governor.

(j) He shall each year prepare a list of the persons from whom taxes are due, as provided in section fifty-four. Annual tax list.

(k) On or before the thirty-first day of December of each year he shall prepare a list of the inhabitants of the township, grouping them by barrios and families. This list shall give the name, sex, and approximate age of each person, the amount of taxes paid by him during the current year, and such other details as the provincial governor shall direct. The fact that a man's name has been entered on this list as an inhabitant of a given township shall not restrict his right to transfer his residence to another township. Annual list of inhabitants.
—contents.
Change of residence.

(l) He shall forward to the provincial secretary, on or before the fifteenth day of January of each year, a complete copy of the entries in the civil register for the township during the year ending on the preceding thirty-first day of December, and a true copy of the list provided for in subsection (k) for the same year, and shall certify the same as true copies of the original records in his office. Copies to provincial secretary.
—certified.

(m) He shall perform all such other duties as the council may by ordinance provide or as may be imposed by general legislation. Other duties.

SEC. 21. (a) The township treasurer shall collect all moneys due to the township from any source: *Provided*, That the taxes imposed by Act Numbered Eleven hundred and eighty-nine shall be collected by the provincial treasurer or his deputies, in the manner provided in said Act: *And provided further*, That the provincial treasurer may appoint township treasurers as deputies for such purpose: *And provided further*, That the taxes imposed for the purpose of protecting roads, in section forty-three, subsection (g), of this Act, and taxes on real estate and personal property, shall be collected by the provincial treasurer or his deputies and paid to the township treasurer as hereinafter provided. Treasurer's powers and duties.
Tax collection.
Internal revenue.
Road tax.

Receipts for money.

(b) He shall give to every person paying money into the township treasury a receipt therefor, specifying the date and amount of the payment and upon what account paid.

Account and disbursement of moneys.

(c) He shall keep a detailed account of all moneys received, and shall pay the same out only under authority of an ordinance or resolution of the council and upon a warrant signed by the president and countersigned by the secretary.

Monthly statement of receipts and expenditures.

(d) He shall, on or before the third day of each month, make out in triplicate a full and complete statement of the receipts and expenditures of the preceding month, together with a statement of the cash actually on hand in the township treasury. He shall deliver two copies to the president, who shall verify them and certify upon the face of each to the correctness thereof, and shall then immediately cause one copy to be posted at the main entrance of the township building and send the other copy to the provincial treasurer.

—copies.

Payment of warrants.

(e) He shall pay all lawful warrants in the order in which they shall be presented, and he shall note on the back of each the date of such presentation, and, when payment is made, the date of such payment: *Provided*, That he shall not pay any warrant when there is not in the treasury a sufficient amount to meet warrants previously presented and not paid, for want of funds.

—exception.

Office, and safe.

(f) He shall have his office in the township building and shall keep in the township safe or strong box, which it shall be the duty of the council to provide, all moneys belonging to the township.

Keeping and use of funds.

Such moneys shall be kept separate and distinct from his own money, nor shall he be permitted to make profit out of public money, nor to lend or otherwise use it, nor to use the same in any method not authorized by law. A treasurer violating the foregoing

Violation, dismissal.

restriction shall be dismissed from office, if such violation shall be established at a hearing before the provincial treasurer. Such

Malversation.

violation shall be considered a malversation of funds, to be tried accordingly under the penal law by a court of competent jurisdiction. The provincial treasurer shall report any such violation to the provincial fiscal for prosecution. The treasurer may, to prevent

Report by provincial treasurer.

Deposits with provincial treasurer.

the accumulation of too large an amount of money in the strong box of the township, when especially authorized by resolution of the council, deposit for safe-keeping with the provincial treasurer such sums of money as he will not be obliged to use at once, taking a receipt from the provincial treasurer. He shall exhibit this receipt to the council at its next meeting, and the secretary shall record the fact of such exhibition and the date and amount of the receipt.

—receipts for.

(g) He shall be the custodian of all township property and shall keep a record thereof in a suitable book. Custodian of property.

SEC. 22. (a) Each councillor shall inform the people of his barrio as to the acts of the council and as to governmental measures which directly concern them. He shall serve in the council as the representative of the people of his barrio and shall bring their especial needs to the attention of that body. Councillors' duties.

(b) He shall promptly inform the president of any unusual or untoward event occurring in his barrio.

(c) He shall notify the people of his barrio of the days on which they should present themselves to pay taxes, and shall himself be present on such occasions to identify them.

SEC. 23. (a) The president and township secretary shall receive such salaries as the council shall fix and the provincial board approve; the salary of the township treasurer shall be fixed by the provincial board: *Provided*, That the township treasurer may also act as a deputy of the provincial treasurer and receive such additional compensation therefor, to be paid from provincial funds, as the provincial board may fix and the Treasurer of the Philippine Islands approve, anything in existing law to the contrary notwithstanding. Salaries. president, secretary, and treasurer. Treasurer as deputy of provincial treasurer.

(b) The salary of the president, during the period when the vice-president shall perform his duties, shall be drawn by the vice-president. Vice-president's compensation.

(c) The vice-president, except when serving as president, and the councillors shall receive no compensation, their offices being honorary. Honorary offices.

(d) No change of salaries by the council shall affect that of an officer then elected or incumbent. Salaries unchangeable during term.

SEC. 24. (a) A person elected by the people to fill a township office shall not be permitted to decline the same, but shall qualify and discharge the duties thereof, unless before election he shall have presented to the judges of election, and established to their satisfaction, a claim for exemption on the ground: Declination of office prohibited.

(1) That he has discharged the duties of the same office for two previous terms; or exceptions.

(2) That he is physically disabled; or

(3) That he is more than sixty-five years of age.

(b) Any person violating the foregoing provision of this section, and being convicted thereof in a court of competent jurisdiction, shall suffer imprisonment for a term not exceeding six months.

SEC. 25. A second reelection to any township office is prohibited, except after two years. Second reelection.

SEC. 26. Should any elective township officer become permanently incapacitated for the proper discharge of his duties during Incapacitated officers.

Declarations of his term of office, through accident or disease, his office may be vacancies. declared vacant by the vote of a majority of all the members of the council, and his successor shall be promptly chosen, also by a majority vote of all the members. Any elective township officer who has qualified may be allowed to resign in the interest of the public service, with the approval of the provincial board.

Successors. **Resignations.** **Terms of office.** SEC. 27. The term of office of all officers appointed by the president shall be until the end of the term of the president appointing them, and until their successors are appointed and qualified, unless such office is sooner abolished by the provincial board or the officer is removed, as provided in this Act.

Interest in work and games prohibited. SEC. 28. (a) No township officer shall be directly or indirectly interested in any contract work, cockpits, or other permitted games and amusements, or business of the township, or in the purchase of any real estate or any other property belonging to the corporation.

—violation of the prohibition. (b) Any officer violating the provisions of this section shall, upon a two-thirds vote of all the members of the council, be removed from office; and, upon trial and conviction in a court of competent jurisdiction, shall be imprisoned for not less than six months and not more than two years.

CHAPTER IV.

THE TOWNSHIP COUNCIL.

Township council, mandatory powers.

Vote.

Salaries.

SEC. 29. The council shall, by a majority vote of all its members:

(a) Fix the salaries of all duly authorized employees, except the township treasurer and teachers in the public schools, subject to the provisions of section twenty-three.

Permanent vacancies.

(b) Fill a permanent vacancy in the office of vice-president or of councilor from among persons having the necessary qualifications. A person thus substituted as vice-president or councilor shall serve only for the unexpired portion of the term for which his predecessor was elected and until his successor shall have been chosen and shall have qualified. The provincial governor, with the advice and consent of the provincial board, shall fill temporary vacancies in the office of vice-president, secretary, or councilor, and, whenever a president, vice-president, or councilor is suspended, shall appoint some person to discharge his duties until he is reinstated or until he is removed and the vacancy thus occasioned is filled.

Temporary vacancies.

Appropriations.

(c) Make appropriations for lawful and necessary expenditures, subject to the approval of the provincial board.

Property.

(d) Manage the property of the township.

Buildings, streets, roads, etc.

(e) Under the general supervision and control of the provincial supervisor, erect all needful buildings for the use of the township

and construct all necessary trails, roads, streets, and bridges within the township, but in case the estimated cost of any building or improvement exceeds one thousand pesos it shall request special plans or surveys through the Executive Secretary before appropriating funds for such works.

(f) Provide regulations for the sanitation of the township, and order the removal of nuisances and causes of disease. Sanitation.

(g) Regulate the running at large of domestic animals. Domestic animals.

(h) Adopt such measures to prevent the introduction and spread of disease as may from time to time be necessary. Disease.

(i) Prohibit gambling, opium smoking, or the sale of opium for smoking. Gambling and opium.

(j) Establish, regulate, and maintain a police department. Police.

(k) Establish, maintain, and regulate township prisons. Prisons.

(l) Establish and maintain primary schools, subject to the approval and supervision of the division superintendent. Schools.

(m) Establish a post-office and provide for the collection and delivery of mail; but such regulations must be in harmony with the postal service and rules established by the General Government. Post-office.

(n) Provide by ordinance for the levy of taxes for township purposes, within the limitations of law, as hereinafter provided in section forty-three. Levy of taxes.

(o) License and regulate or prohibit the selling, giving away, or disposing in any manner of any intoxicating, malt, vinous, mixed, or fermented liquors, at retail in quantities of not more than five gallons, except native fermented liquors, and determine the amount to be paid for such licenses, subject to such limitations of general law as may hereafter be enacted. Liquors.

(p) Provide for inspection of weights and measures, and enforce the keeping of proper weights and measures by vendors, but without the power to exact fees for such inspection. Weights and measures.

(q) Fix penalties for violation of ordinances, but no single penalty shall exceed a fine of two hundred pesos or imprisonment for six months, or both; imprisonment shall be imposed in lieu of unpaid fines at the rate of one day's imprisonment for each peso of the fine. An appeal shall lie to the Court of First Instance, next to be held within the province, in all cases where the judgment shall be for a fine exceeding fifteen pesos or for imprisonment exceeding fifteen days; and it shall be the duty of the provincial fiscal to appear for and represent the prosecution and the appellant in such appeal cases to the end that justice may be done. Pending the appeal the defendant shall remain in custody unless released upon sufficient bail, in accordance with the general provisions of law, to await the judgment of the appellate court. Penalties for violation of ordinances, limitations.
Appeals.
Custody or bail.

Ordinances and regulations, scope. (r) Make such ordinances and regulations, not repugnant to law, as may be necessary to carry into effect and discharge the powers and duties conferred by this Act, and such as shall seem necessary and proper to provide for the health and safety, promote the prosperity, improve the morals, peace, good order, comfort, and convenience of the township and the inhabitants thereof, and for the protection of property therein; and enforce obedience thereto with such lawful fines or penalties as the council may prescribe under provisions of subsection (q) of this section.

—enforcement.

Meetings, regular and special. SEC. 30. (a) The council shall prescribe the time and place of holding its meetings. Regular meetings shall be held once in every two weeks, and special meetings as often as occasion may demand. Any meeting, regular or special, may, in case the amount of business shall require, be adjourned from day to day until the business is completed.

Calling of special meetings. (b) The president, or any two members of the council, may call a special meeting by giving written notice of it to each member of the council, which notice shall be served personally or left at his usual place of abode.

Quorum, adjournment and attendance. SEC. 31. The majority of the council elected shall constitute a quorum to do business, but a smaller number may adjourn from time to time and may compel the attendance of absentees, under such penalties as may be prescribed by ordinance.

Regular sessions, public. SEC. 32. (a) The regular sessions or meetings of the council shall be public, and the person presiding has the authority to exact from all present due respect and proper deportment, to prevent disturbances and disorder, and to order the room cleared of any or all present who give reason for such action by improper behavior.

Order.

Secret sessions. (b) The council may hold special sessions with closed doors to consider and vote upon appointments submitted to it by the president.

Rules of procedure, powers. SEC. 33. The township council shall determine its own rules of procedure, punish its members for disorderly conduct, and, with the concurrence of two-thirds of the members, the council may suspend or, subject to the approval of the provincial board, may expel a member for cause, electing his successor by a majority vote of all the members.

Journal.

SEC. 34. The council shall keep a journal of its proceedings. The ayes and noes shall be taken upon the passage of all ordinances, upon all propositions to create any liability against the township, and upon any other proposition, upon the request of any member,

Ordinances, etc., creating debt. and they shall be entered upon the journal. The affirmative vote of a majority of all the members of the council shall be necessary to the passage of any ordinance or other action creating indebtedness; but other measures, except as otherwise specially provided in

Other measures.

this Act, or by due authority, shall prevail upon the majority vote of the members present at any meeting duly called and held.

SEC. 35. (a) Until a time to be hereafter determined by the Insular Government, when the township councils of the province shall have gained sufficient knowledge and experience properly to exercise, without intervention, the powers herein conferred, all resolutions, ordinances, appointments, and other acts of the council shall be subject to the approval of the provincial board, and without such approval shall be invalid. Powers subject to approval of provincial board.

(b) Every ordinance, resolution, or other act of the council shall be transmitted by the township secretary to the provincial board immediately after its passage. The provincial board shall either approve or disapprove such resolution, ordinance, or other act of the council, or amend the same in such manner and to such extent as the board may deem to be for the best interests of the township, and return the same to the township secretary. In case such act, ordinance, or resolution is approved or amended by the provincial board and such amendment is accepted by the township council, such act, ordinance, or resolution shall be immediately posted at the door of the township building for the information of the public, and shall take effect ten days after its receipt from the provincial board by the township secretary: *Provided*, That failure to post the same shall not render it invalid. In case it is impracticable, by reason of the remoteness or inaccessibility of the township, for such act, ordinance, or resolution to be transmitted to the provincial board and returned by the board as herein provided within a reasonable time, and it is deemed by the board desirable for the provincial governor to pass upon the same at the time of his periodical visit to the township, the board may, with the approval of the Secretary of the Interior first had, delegate to the provincial governor, with respect to such township, the powers conferred upon the board by paragraph (1) of section seventeen of Act Numbered Thirteen hundred and ninety-six. Transmission of ordinances and other acts. Action by provincial board. Acceptance by council. Posting. Effective date. Failure to post. Remote townships. Delegation of power to governor. —with approval of Secretary of the Interior.

SEC. 36. At the first regular meeting after the election and qualification of a new president the council shall pass on his nominations to nonelective township offices and shall prescribe the duties of all appointed officers and employees, when not determined by the provisions of this Act. It shall also choose, by a majority vote of all its members, two of the councilors to serve with the president as members of the court provided for in section eighteen, subsection (g). Nominations of nonelective officers. Duties prescribed. Members of court.

SEC. 37. The council shall definitely fix the limits of the barrios of the township, prescribing for them such boundaries that the barrios, taken collectively, shall include the entire territory of the township. Limits of barrios.

Council's permissive powers.
Suspensions and removals.

SEC. 38. The council may, by a majority vote of all its members:

(a) Order the suspension or removal at any time, for cause, of any nonelective officer or employee other than the township treasurer.

Poor, sick, etc.

(b) Make such provisions for the care of the poor, the sick, orphans, or those of unsound mind as it may deem necessary.

Purchase, sale, lease, etc.

(c) Purchase, receive, hold, sell, lease, convey, and dispose of property, real and personal, for the benefit of the township: *Provided*, That the express authorization of the provincial governor shall be necessary to alienate or constitute any lien upon any real property of the township.

Alienations or liens.

Employment of counsel.

(d) Employ a lawyer or lawyers, with the approval of the provincial board, when necessary, in order to defend the interests of the township, but ordinary legal questions shall be submitted to the provincial fiscal, who shall answer the same in writing free of charge.

Ordinary legal questions.

Markets, stables, baths, wharves, etc.

(e) Provide for the erection of markets, public stables, public bathing establishments, wharves, and township cemeteries, and for the establishment of ferries, and fix reasonable fees for the use of the same.

Institutions of learning.

(f) Provide for the establishment and maintenance of special and professional institutions of learning other than primary schools, and charge and collect matriculation and tuition fees from persons who attend such institutions.

Water supply.

(g) Construct and maintain waterworks for the purpose of supplying the inhabitants of the township with water, and control the use of said water within the township and fix uniform and reasonable charges for the use of the water supplied by the waterworks constructed and maintained by the township.

Names of streets, etc.

(h) Name streets, avenues, and other public places, or change the names thereof.

Dogs.

(i) License, tax, regulate, or prohibit the keeping of dogs and authorize the killing of the same when at large contrary to ordinance.

Cockfighting and cockpits.

(j) Regulate and permit or prohibit cockfighting and the keeping or training of fighting cocks, and close cockpits: *Provided*, That cockfighting in such cockpit shall take place only on legal holidays and during a period not to exceed three days on the occasion of the celebration of the patron saint's day of the township: *Provided*

Legal holidays and patron saints' days.

Townships formerly separate.

further, That in the case of townships which were separate upon the date of enactment of Act Numbered Three hundred and eighty-seven, which have been subsequently fused, or which may be fused, the township resulting from such fusion having no patron saint, cockfighting in the cockpits of each such originally distinct township may take place for a period not to exceed three days on the celebra-

—cockfighting on saints' days.

*Act 1184
Sec. 67.*

tion of the patron saint's day of such formerly distinct township:
And provided further, That no game of chance be permitted on the premises.

Games of chance.

(k) License public carriages, carts, and hearses kept for hire; cafés, restaurants, hotels, inns, and lodging houses; and horse races.

Carriages, hotels, horse races, etc.

SEC. 39. Questions which may arise relative to the constitution or attributes of the township government shall be submitted to the provincial fiscal for decision.

Local constitutional questions.

CHAPTER V.

TAXATION AND FINANCE.

Taxation and finance.

SEC. 40. Taxation shall be just, and in each township uniform.

Taxation, just and uniform.

SEC. 41. (a) Taxes, imposts, and all other revenues of the township shall not be leased or farmed by the council, but shall be collected by the provincial treasurer or his authorized deputies, or by the township treasurer, as herein provided.

Leasing and farming prohibited.

(b) When collected, the taxes, imposts, and other revenues of the township shall be turned over by the provincial treasurer or his deputies, within one month of the date of collection, to the township treasurer, together with an itemized statement showing the nature of the tax, impost, or other revenue collected, and the respective amounts of same: *Provided*, That the township treasurer shall, when a deputy of the provincial treasurer, collect all taxes in his capacity as such deputy, and in that event all Acts or parts of Acts whereby certain taxes are prescribed to be collected by the township treasurer in his capacity as such shall be inoperative.

Disposition of revenues collected.

Itemized statement.

Collections by township treasurer as deputy.

SEC. 42. The revenues of the township shall be devoted exclusively to local public purposes.

Application of revenues.

SEC. 43. The revenues of the township shall be derived from the Internal Revenue Law of Nineteen hundred and four, from the tax provided for in section fifty-two of this Act, and from the following additional sources only:

Sources of township revenues.

(a) Fees for the granting of the privilege of fisheries.

Fisheries.

(b) Fees for the issuing of certificates of ownership of large cattle and of transfer of title in the same.

Cattle registration, etc.

(c) Rents and profits from all property belonging to the township; tolls from ferries, stables, markets, slaughterhouses, public bath houses, and cemeteries belonging to the township.

Rents, profits, and tolls.

(d) Rentals for the privilege of establishing and maintaining the same.

rentals for privileges.

(e) Fees for tuition in institutions of instruction other than primary schools founded and maintained solely by the township; and for the use of water from waterworks built or maintained by the township; but nothing herein shall require the charging of such fees.

Fees for tuition and water supply, discretionary.

- Township fines. (f) Township fines.
- Cart and sledge tax. (g) An annual tax, hereby imposed for the purpose of protecting the roads of the township and the province from destruction, of three pesos, Philippine currency, upon each draft cart the wheels of which have tires less than two and one-half inches in width, and an annual tax of two pesos, Philippine currency, upon each cart the wheels of which are rigid with the axle to which they are attached, and an annual tax of five pesos, Philippine currency, upon each cart having both such tires and axles, and an annual tax of three pesos, Philippine currency, upon each sledge with runners less than two and one-half inches in width, all to be collected by the provincial treasurer in the usual manner. One-half of the proceeds of such taxes shall be paid into the township treasury and one-half shall be paid into the provincial treasury.
- division of proceeds. It shall be the duty of the provincial board to designate by public notice, which shall be posted at the door of the township building or *presidencia* of every township in the province, the roads on which it shall be unlawful to use narrow-wheeled carts, carts the axles of which are rigid with the wheels, or sledges. Any person violating the provisions of this paragraph by using a cart or sledge of the prohibited type after December first, nineteen hundred and three, upon a road which has been designated as an improved or well-constructed public road by the provincial board, shall be subject to a fine of not to exceed one hundred pesos, Philippine currency, for each offense: *Provided, however*, That the Governor-General may, upon the application of the provincial board, suspend the operation of the prohibitory provisions of this paragraph to such extent and for such periods as he may deem advisable and in the interest of the province.
- Designation of protected roads by provincial boards.
- Unlawful use of carts, etc.
- Suspension of prohibition by Governor-General.
- Prohibited tax. SEC. 44. It shall not be in the power of the council to impose a tax in any form whatever upon goods and merchandise carried into the township, or out of the same, and any attempt to impose an import or export tax upon such goods in the guise of an unreasonable charge for wharfage, use of bridges, or otherwise, shall be void.
- Taxes and fees fixed by ordinance. SEC. 45. All taxes, licenses, and fees imposed by the council shall be fixed by ordinance, and may be changed from year to year as the council may deem proper.
- Payment of license and privilege taxes. SEC. 46. (a) All licenses and privilege taxes shall be paid before the licensee or taxpayer shall begin the business or enjoyment of the privilege for which the license or tax is imposed by the ordinance of the council.
- Termination of license and privilege taxes. (b) All licenses and privilege taxes shall terminate on the thirty-first day of May of each year, and anyone beginning a business or exercising a privilege upon which a tax is levied by the council after

the thirty-first day of May shall be required, before beginning such business or exercising such privilege, to pay the license or tax for the part of the year which remains, to and including the thirty-first day of May following, but all licenses and privilege taxes may be paid in advance in four quarterly installments, at the election of the licensee. Advance payments.

(c) An addition to the tax or license, in the nature of a penalty amounting to twenty per centum of the original tax or license to be collected and accounted for by the provincial treasurer in the same manner as the original tax or license, shall be imposed for a failure to pay the tax or license when due. Penalties for nonpayment.

SEC. 47. It shall be the duty of the provincial treasurer to keep a record, open to public inspection, of the names of all persons paying licenses or privilege taxes, arranged alphabetically. Public record.

SEC. 48. Within ten days after the passage of the ordinance by the council for the payment of licenses or privilege taxes the president and treasurer shall prepare a list of the names of the persons whose business, if continued, would render them liable to the license or tax, and they shall transmit such list at once to the provincial treasurer, to enable him more readily to detect persons failing to pay the licenses and privilege taxes for which they shall have become liable. List of persons liable to pay.—transmission.

SEC. 49. The council shall provide that any person conducting a business or enjoying a privilege without paying the tax required by its ordinances shall be punished by fine or imprisonment, or both, after trial and conviction before the township court, as in other cases, under the limitations prescribed in subsection (g) of section twenty-nine of this Act. Punishment for conducting business without license.

CHAPTER VI.

ASSESSMENT.

Assessment.

SEC. 50. Every person eighteen or more years of age who owns property in the province, or who has within his control any owner of property in the province who is less than eighteen years of age, shall appear before the president of the township in which such property lies between the first and fifteenth days of January of each year, and shall declare the value of his property, and the value of that of any property owner less than eighteen years of age who is within his control: *Provided*, That if it shall be inconvenient or impossible for him to appear before the president he shall make a sworn declaration in writing as to the value of such property, and shall cause this statement to be delivered to the president between the dates above fixed. His declaration shall be accepted as true, unless the provincial treasurer or some other resident of the Declarations of property values. Sworn declaration in lieu of personal appearance.

province shall question its correctness and bring the matter to the attention of the provincial governor, in which case the provincial governor, the provincial treasurer, and the president of the township in which the property lies shall form a board of assessors to determine its value. This board shall be empowered to call and examine witnesses, and after giving the owner and his witnesses, if any, opportunity to be heard, shall fix the value of the property alleged to be incorrectly valued. Its decision shall be final.

Board of assessors. **Failure to declare property values.** SEC. 51. Any property owner who fails to declare the value of his property within the period fixed in section fifty, or that of the property of any resident of the province less than eighteen years of age within his control, shall immediately be warned by the councilor of his barrio that, unless he makes his declaration before the thirty-first day of January, he will be subject to a fine of five pesos, Philippine currency, and, should he fail to make the declaration within the period specified, the fine shall be adjudged against him by the court provided for in section eighteen, subsection (g), and shall be collected by the treasurer; or, in lieu of the payment thereof, he shall be compelled to work it out on public works within the township at a rate per day to be fixed for each township by the provincial board, with the approval of the Secretary of the Interior first had. In the event of his not making his declaration before January thirty-first, the value of his property shall be fixed by the board of assessors provided for in section fifty.

Labor on public works. **Values fixed by board.** **Rate of property tax.** SEC. 52. (a) Every resident of a township organized under sections one to sixty, inclusive, of this Act, who is the owner of real or personal property to the value of more than two hundred pesos, Philippine currency, shall pay as an annual property tax an amount equal to one-half of one per centum of the value of such property.

Persons exempt. (b) Every resident of the province who does not own real or personal property to the value of two hundred pesos, Philippine currency, shall be excused from the payment of any property tax.

Property, exempt from taxation. SEC. 53. There shall be exempted from taxation burying grounds, churches and their adjacent parsonages or conventos, and lands and buildings used exclusively for religious, charitable, scientific, or educational purposes, and not for private profit: *Provided*, That such exemption shall not extend to lands or buildings held for investment, though the income therefrom be devoted to religious, charitable, scientific, or educational purposes; lands, buildings, and improvements owned by the United States of America, the Government of the Philippine Islands, any departmental or provincial government in said Islands, or by the township.

Annual list of taxpayers. SEC. 54. On the basis of the declaration made and of the findings of the board of assessors, if any, the secretary shall prepare, on or before February fifteenth of each year, a list of the persons

from whom a property tax is due, with the amount of such tax due from each of them. This list shall be kept open to public inspection in his office. All persons from whom a property tax is due shall be notified by the councilors of their respective barrios to appear before the secretary and learn the amount of such tax, which shall be stated to them verbally by the secretary, if they can not read.

—open to public.
Notice to tax-payers.

CHAPTER VII.

COLLECTION.

Collection.

SEC. 55. Property taxes may be paid between February fifteenth and July thirty-first of each year, on a day or days during each month to be fixed by the provincial treasurer.

Tax days.

SEC. 56. All persons who have not paid their property taxes in full on or before the thirty-first day of July of each year shall be deemed delinquent taxpayers, after such delinquency shall have been adjudged, upon due notice to the alleged delinquent, by the court provided for in section eighteen, subsection (g). If any taxpayer shall fail to pay the delinquent taxes adjudged against him within twenty-four hours after judgment, he shall be made to satisfy the amount due by labor upon public works within the township at a rate per day to be fixed by the provincial board, with the approval of the Secretary of the Interior first had, either performing such work in person or providing a substitute to perform it: *Provided*, That at any time after he or his substitute shall have begun work he may secure release from obligation to work by payment of the amount of the tax originally due in full.

Delinquent tax-payers.
—notice to.
—failure to pay.
Labor on public works, in person or by substitute.
—release.

SEC. 57. (a) In case the provincial treasurer shall fail to pay over to the township treasurer the amount collected by him, or which should have been collected as required by this Act, the township shall at once proceed, through the provincial fiscal, by action against the provincial treasurer upon his official bond, which by law he shall be required to give before entering upon the duties of his office, to recover the amount thus in default.

Failure of provincial treasurer to pay over taxes.
—action to recover.

(b) At the termination of the period of collection as fixed by this Act the provincial treasurer shall return to the council an account of those taxes that could not be collected, and such treasurer will not be held liable for the uncollected portion unless because of negligence or bad faith on his part or on the part of his deputy or deputies.

Account of taxes not collected.
—liability of treasurer.

(c) The proceedings under (a) and (b) shall not prevent criminal prosecution for such default where the Penal Code and the circumstances justify it.

Criminal prosecution.

SEC. 58. (a) It shall be the duty of the provincial treasurer to be present in the township himself or by deputy on the dates indicated by him for the payment of property taxes. He or his

Provincial treasurer's duties.
Property taxes.

deputy shall give receipts for the same showing the date of each payment, the name of the person paying it, the amount of each payment, and on what account collected.

Collection of revenues from other sources.

—exceptions.

Collections by township treasurer.

—as deputy.

Notice to president.

Posting.

Revenues collected by township treasurer.

—as deputy.

Disposition of township revenues.

Inspection of books, etc., of township treasurers.

Shortage.

(b) He shall also be present in the township, in person or by deputy, for at least two days every quarter during the year, prepared to receive payment of all revenues due to the township from any source whatever, except fines as provided in section eighteen, subsection (k), fees for the granting of the privilege of fisheries, the issuing of certificates of ownership of large cattle, and of the transfer of title to the same, tolls from ferries operated by the township, fees from township stables, township pounds, township markets, township slaughterhouses, township bath houses, and township cemeteries; license fees for theatrical performances, horse races, circuses, cockpits and cockfighting, and the training of fighting cocks; which shall be collected by the township treasurer in the manner prescribed by ordinance of the township council: *Provided*, That in townships where the township treasurer has been authorized to act as a deputy of the provincial treasurer, all property taxes may be paid to him within the period fixed for the payment of such taxes by section fifty-six of this Act.

(c) He shall give notice to the president of the coming of himself or deputy one week before the visit of himself or deputy to the township, and the president shall cause the same to be posted at the main entrance of the township building and to be communicated to the people of the several barrios by their respective councilors.

(d) The township treasurer shall turn over to the provincial treasurer, or his deputy, upon his visit to the township, all revenues collected subsequent to the last visit of the treasurer or his deputy: *Provided*, That taxes collected by a deputy of the provincial treasurer shall not be transferred to himself in his capacity as a township treasurer, but shall be turned over to the provincial treasurer or his deputy specially authorized for that purpose, who shall be other than the township treasurer.

(e) Except in case of seizure or as a measure of safety the township share of funds collected shall not be removed from the township, but shall be paid over to the township treasurer by the provincial treasurer or his specially authorized deputy prior to his departure from the township, and shall thereupon become available for appropriation by the township council and not before.

(f) The books, accounts, papers, and cash of the township treasurer shall at all times be open to the inspection of the provincial treasurer, or his deputy specially authorized for that purpose, and at least once in every three months the office of each township treasurer shall be so examined. In case such an examination discloses

a shortage in the cash which should be on hand, it shall be the duty of the provincial treasurer, or his deputy making the examination, to seize the cash, books, accounts, and papers, verifying the amount of cash so seized in the presence of at least two township councilors or other township officers who shall certify to the correctness of the amount so seized. The provincial treasurer shall thereupon suspend from office the township treasurer in default, and immediately report the suspension to the provincial board for its action. The provincial treasurer shall treat the funds so seized as a municipal deposit is his accounts pending a decision of the matter by the provincial board or the appointment of a new township treasurer or an acting township treasurer duly qualified to receive said funds.

Seizure.

Suspension.

Treatment of seized funds.

(g) Upon seizure of the office, the sureties of the defaulting officer shall be at once notified. Upon the completion of the examination and audit, when a defalcation is shown and it is necessary to institute legal proceedings against the sureties of the defaulting officer, the provincial treasurer shall forward to the provincial fiscal a statement of the account. Proper proceedings shall then be brought against the sureties under the direction of the provincial fiscal, and in such suit the account as stated by the provincial treasurer shall be prima facie evidence of the amount due on the bond.

Notice to sureties.

Defalcation.

Legal proceedings.

Proceedings against sureties.

SEC. 59. Should any dispute arise as to the boundaries of townships, the provincial board shall hear the persons interested and shall decide the matter in dispute, and its decision shall be final.

Boundary disputes.

SEC. 60. All blank forms for the use of the township shall be prescribed by the Treasurer of the Philippine Islands, subject to the approval of the Governor-General, and the Treasurer of the Philippine Islands shall keep a sufficient quantity of such forms on hand and shall furnish them to the provincial supervisor upon application, and the provincial supervisor shall apply the same to the townships of the province. The cost of such purchases for each township shall be treated by the provincial treasurer as a charge against the revenues of the township collected by him or his deputies.

Blank forms, prescribed and supplied.

—cost.

CHAPTER VIII.

SIMPLER FORM OF GOVERNMENT FOR SETTLEMENTS OF NON-CHRISTIAN TRIBES.

Government for non-Christian tribes.

SEC. 61. Whereas many of the non-Christian inhabitants of the Philippine Islands have not progressed sufficiently in civilization to make it practicable to bring them under any form of municipal government, all provincial governors are authorized, subject to the approval of the Secretary of the Interior, in dealing with such non-Christian tribes, or members thereof, to appoint officers for their

Appointment of officers by provincial governors.

Officers, powers and duties. settlements, to fix the designations and badges of office of such officers, and to prescribe their powers and duties: *Provided*, That the powers and duties thus prescribed shall not be in excess of the powers conferred upon township officers by this Act.

Segregation of members of tribes on unoccupied lands, by order. SEC. 62. Subject to the approval of the Secretary of the Interior first had, the provincial governor of any province in which non-Christian tribes are found is further authorized, when such a course is deemed necessary in the interest of law and order, to direct members of such tribes to take up their habitation on sites on unoccupied public lands to be selected by him and approved by the provincial board. Members of such tribes who refuse to comply with such direction shall upon conviction be imprisoned for a period not exceeding sixty days.

Taxes. SEC. 63. The provincial board is hereby empowered, subject to the approval of the Secretary of the Interior, to prescribe the taxes to be collected in each of the several settlements organized as provided in section sixty-one. Such taxes shall be limited in kind and amount to all or any of the taxes authorized in sections eighteen and nineteen of Act Numbered Thirteen hundred and ninety-six and in sections forty to forty-nine, inclusive, of this Act. In the event that a cedula tax is imposed by the provincial board upon the inhabitants of any settlement the provisions of sections one hundred and twenty to one hundred and twenty-five, inclusive, of Act Numbered Eleven hundred and eighty-nine shall govern its collection and disposition.

Constant aim. SEC. 64. The constant aim of provincial governors, provincial boards, and of the Secretary of the Interior in exercising the powers conferred upon them by this Act shall be to aid the people of the several non-Christian tribes to acquire the knowledge and experience necessary for successful local popular self-government, and their supervision and control over such people shall be exercised to this end and to the end that law, order, and individual freedom may be maintained.

CHAPTER IX.

General provisions.

GENERAL PROVISIONS.

Meetings of presidents. SEC. 65. (a) In each province the presidents of the several townships organized under the provisions of sections one to sixty, and the presidents of the several settlements of the province organized under the provisions of sections sixty-one to sixty-four, of this Act, shall meet at the capital of the province on such day or days during the year as may be fixed by the provincial board, for the purpose of considering measures beneficial to the province and to the provincial government, and to make recommendations to the provincial board: *Provided*, That in no case shall the number of such con-

—time and place.

—purpose.

—number.

ventions in any province be less than two nor more than four in each year: *And provided further*, That before fixing the number and dates of such conventions the provincial board shall receive and consider the recommendations of the township presidents and presidents of the settlements of the province to be made at their first convention after the passage of this Act: *And provided further*, That the number and dates of such conventions may be changed from time to time in the manner in this section provided for fixing such number and dates. The convention shall be called together by the provincial secretary and shall elect a chairman for each session. The provincial secretary shall act as secretary of the convention and shall certify its recommendations to the provincial board.

Provincial board
to consider presi-
dents' recommen-
dations.

Change in num-
ber and dates.

Chairman of con-
vention.

Secretary.

(b) At its first convention during any calendar year the assembly of presidents of the townships and settlements organized under the provisions of this Act in any province shall have the right to elect a popular representative, who shall be chosen by a majority vote of all the presidents present and who may or may not be a resident of the province.

Election of popu-
lar representative.

(c) If the residents of the townships and settlements of the province shall at any time feel themselves to be seriously aggrieved and shall be unable to obtain relief from the provincial governor, it shall be the duty of the popular representative, either in person or by written communication, to lay their case directly before the Secretary of the Interior. All official communications from the popular representative to the Secretary of the Interior shall be promptly transmitted by the Government officials through whose hands they may pass. Should the popular representative desire to visit Manila on official business, his journey shall be facilitated by all Government officials with whom he may come in contact. He shall in all cases, except treason, felony, and breach of the peace, be privileged from arrest at any time when arrest will interfere with discharging the duties of his office, and for any communication or statement which he may make to the Secretary of the Interior he shall not be held to account by any official, whether civil or military. Under no circumstances shall the traveling or other expenses of the popular representative, or any compensation to him, form a charge on the treasuries of the townships or on any one of them or on the provincial or Insular treasuries.

Popular repre-
sentative.

—duty.

Official com-
munications.

—visit to Manila.

—personal privi-
leges.

—expenses and
compensation.

(d) The actual expenses of the presidents of the townships and settlements of the province for the necessary travel from their respective townships or settlements to the capital of the province for their attendance at such conventions and for their return to their respective townships or settlements shall be paid out of the provincial treasury by order of the provincial board; but the expenses

Expenses of pres-
idents, payment.

—limitation.

shall not exceed the maximum limitation imposed by law upon the traveling expenses of provincial officials.

General authority of the Secretary of the Interior.

SEC. 66. Whenever in his opinion such a course is in the public interest, the Secretary of the Interior may direct the organization of any settlement or settlements of non-Christians as a township under the provisions of sections one to sixty of this Act, or may annul the action of any provincial board in organizing any settlement of non-Christians as a township or in fusing such settlement with an adjacent municipality organized under the provisions of Act Numbered Eighty-two, the Municipal Code, even though such action has been previously approved by him, and may direct the reorganization of such settlement under the provisions of sections sixty-one to sixty-four, inclusive, of this Act.

Organization by provincial boards.

SEC. 67. When in the opinion of a provincial board any settlement of members of non-Christian tribes has advanced sufficiently to make such a course practicable and desirable it may, with the approval of the Secretary of the Interior first had, organize such settlement under the provisions of sections one to sixty, inclusive, of this Act, and shall fix the geographical limits of each township thus organized.

Fusion of settlements with adjacent municipalities.

SEC. 68. When a provincial board is of the opinion that it is practicable and expedient to effect the political fusion of a non-Christian settlement with an adjacent municipality organized under the provisions of Act Numbered Eighty-two, the Municipal Code, the provincial board may, with the approval of the Secretary of the Interior first had, declare the offices, if any, created for such settlement abolished and the settlement fused with the adjacent municipality and its territory added to the territory of such municipality. The inhabitants of such non-Christian settlement shall thereupon be vested with the same political rights as are the residents of such municipality, and the provisions of Act Numbered Eighty-two, the Municipal Code, and the Acts amendatory thereof shall apply to them.

Equal political rights.

Organization of settlements under the Municipal Code.

SEC. 69. Whenever a provincial board is of the opinion that a settlement of non-Christians within a province has advanced sufficiently to make its organization under the provisions of the Municipal Code desirable and expedient, it shall recommend to the Philippine Commission or its successors the passage of a special Act providing for such organization.

Sections 1-60, applied to various provinces, and to other settlements.

SEC. 70. The provisions of sections one to sixty, inclusive, of this Act shall apply to the townships of the Provinces of Nueva Vizcaya, Ilocos Sur, Lepanto-Bontoc, Benguet, Mindoro, and Palawan, and the provisions of sections sixty-one to sixty-four, inclusive, shall apply to all settlements of non-Christian tribes in the Philip-

pine Islands outside the Moro Province and not organized as townships.

SEC. 71. All governments heretofore established for settlements of non-Christian tribes under the provisions of sections sixty-eight to seventy-one, inclusive, of Act Numbered Three hundred and eighty-seven, entitled "An Act providing for the establishment of local civil governments in the townships and settlements of Nueva Vizcaya," are hereby recognized and continued in force until such time as they shall be modified in accordance with the provisions of this Act. Recognition and continuation of established settlements.

SEC. 72. The following Acts, sections and parts of sections, and all other Acts or parts of Acts inconsistent with the provisions of this Act, are hereby repealed: Repeal of acts.

Act Numbered Forty-eight, entitled "An Act providing for the establishment of local civil governments in the townships of the Province of Benguet." —No. 48.

Act Numbered Three hundred and eighty-seven, entitled "An Act providing for the establishment of local civil governments in the townships and settlements of Nueva Vizcaya." —No. 387.

Act Numbered Four hundred and eleven, entitled "An Act providing for the establishment of local civil governments in the townships and settlements of the Province of Lepanto-Bontoc." —No. 411.

Act Numbered Four hundred and forty-five, entitled "An Act providing for the establishment of civil governments in the settlements of the non-Christian tribes of the Province of Abra." —No. 445.

Act Numbered Five hundred and forty-seven, entitled "An Act providing for the establishment of local civil governments for the Manguianes in the Province of Mindoro." —No. 547.

Act Numbered Five hundred and forty-eight, entitled "An Act providing for the establishment of local civil governments for the Negritos in the Province of Bataan." —No. 548.

Act Numbered Five hundred and forty-nine, entitled "An Act providing for the establishment of local civil governments for the Negritos in the Province of Zambales." —No. 549.

Act Numbered Five hundred and fifty, entitled "An Act providing for the establishment of local civil governments for the Negritos in the Province of Tarlac." —No. 550.

Act Numbered Five hundred and seventy-nine, entitled "An Act providing for the establishment of local civil governments for the non-Christian tribes other than Moros in the Province of Misamis." —No. 579.

Act Numbered Seven hundred and fifty-three, entitled "An Act providing for the establishment of local civil governments for the non-Christian tribes of the Province of Pangasinan." —No. 753.

—No. 855.

Act Numbered Eight hundred and fifty-five, entitled “An Act providing for the establishment of local civil governments for the non-Christian tribes in the Province of Ilocos Norte.”

—No. 1113, s. 1-4.

Sections one to four, inclusive, of Act Numbered Eleven hundred and thirteen, entitled “An Act providing for the establishment of local civil governments for the non-Christian tribes of the Province of Isabela, and amending Act Numbered Two hundred and ten by providing for an increase in the salary of the provincial governor of Isabela.”

—No. 1145.

Act Numbered Eleven hundred and forty-five, entitled “An Act providing for the establishment of local civil governments for the non-Christian tribes in the Province of Tayabas.”

—No. 1268.

Act Numbered Twelve hundred and sixty-eight, entitled “An Act providing for the establishment of local civil governments for the non-Christian tribes in the Province of Antique.”

Short title.

SEC. 73. The short title of this Act shall be “The Township Government Act.”

SEC. 74. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of “An Act prescribing the order of procedure by the Commission in the enactment of laws,” passed September twenty-sixth, nineteen hundred.

SEC. 75. This Act shall take effect on its passage.

Enacted, September 14, 1905.

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